1946 **File No.** Finance 46

Legal Dept.

A **BRANCH**

Subject:— Opinions under the Bombay Finance Act 1932

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[redacted]

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Office of the R.L.A.

R.D's attention is invited to section 3 of the Bombay Finance (Amendment) Act, 1943 which provides :

"In clause (a) of section 17 of the said Act (i.e. Bombay Finance Act, 1932) for the words "notified area" the word "village" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April 1941"

Consequently although the recovery of higher stamp duty in the present case was illegal at the time when it was made, the illegality was cured by virtue of section 3 of the Bombay Finance (Amendment) Act, 1943 and the applicant would not be entitled to refund of the excess amount.

P.N.M.
5/5/46

Remembrancer of Legal Affairs.

U.R.to R.D.No. 1856 dated ... 6th March 1946 with G.D.file No.5.23(c) of 1942 I and loose pp.

Submitted for signature.

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